

CPSA
STATEMENT OF FINANCIAL POSITION
AS OF: June 30, 2008

ASSETS

CURRENT ASSETS

101 Cash (Disclose on Schedule A)	\$29,910,752
102 Current Investments	\$16,846,437
103 Accounts Receivable (net) (Disclose on Schedule A)	\$4,258,290
104 Notes Receivable (current portion)	\$0
105 Prepaid Expenses	\$798,319
106 Other Current Assets (Disclose on Schedule A)	\$0
107 Total Current Assets	<u>\$51,813,798</u>

NON-CURRENT ASSETS

108 Land	2,265,833
109 Building	9,523,971
110 Leasehold Improvements	117,778
111 Furniture and Equipment	8,768,693
112 Vehicles	-
113 Total Property and Equipment	<u>\$20,676,275</u>
114 Less: Accumulated Depreciation	<u>9,013,263</u>
115 Net Property and Equipment	<u>\$11,663,012</u>
116 Notes Receivable (net of current portion)	\$0
117 Performance Bond (Disclose on Schedule A)	-
118 Long Term Investments	-
119 Deposits	69,448
120 Other Noncurrent Assets (Disclose on Schedule A)	<u>\$50,474</u>
121 Total Noncurrent Assets	<u>\$11,782,934</u>

122 TOTAL ASSETS	<u><u>\$63,596,732</u></u>
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LIABILITIES AND NET ASSETS/EQUITY

CURRENT LIABILITIES

201 Incurred But Not Reported Claims (Disclose on Sch. A)	\$0
202 Reported But Unpaid Claims	\$0
203 Payable to ADHS (Disclose on Schedule A)	\$4,202,624
204 Other Amounts Payable to Providers	\$8,645,592
205 Trade Accounts Payable	\$2,685,995
206 Accrued Salaries and Benefits	\$1,207,186
207 Long-term Debt (current portion)	\$300,000
208 Deferred Revenue (Disclose on Schedule A)	\$111,471
209 Risk Pool Payable	\$0
210 Other Current Liabilities (Disclose on Schedule A)	<u>\$8,767</u>
211 Total Current Liabilities	<u>\$17,161,635</u>

NONCURRENT LIABILITIES

212 Long-term debt (net of current portion)	\$3,400,000
213 Loss Contingencies (Disclosed on Schedule A)	\$0
214 Other Noncurrent Liabilities (Disclose on Schedule A)	<u>\$56,360</u>
215 Total Noncurrent Liabilities	<u>\$3,456,360</u>

216 TOTAL LIABILITIES	<u><u>\$20,617,995</u></u>
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217 NET ASSETS/EQUITY

Unrestricted Net Assets	42,978,737
Restricted Net Assets (Disclose on Schedule A)	\$0

218 TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u><u>\$63,596,732</u></u>
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**CPSA
STATEMENT OF FINANCIAL POSITION
AS OF:
Schedule A Disclosures**

June 30, 2008

ASSETS:

<u>Cash</u>		
Unrestricted		29,910,752
Restricted		
Total Cash		29,910,752

Accounts Receivable

ADHS
CPSA 3

Current Year	Program ID	Category ID	
	Substance Abuse	Index 64030 (3)	
	NTXIX/XXI Child	Index 62039 (3)	
	NTXIX/XXI Child	Fed - SIG Child & Adolence	2,347
	NTXIX/XXI Child	Meet Me Where I Am	
	Substance Abuse	Fed-SAPT	
	Substance Abuse	Fed-SAPT Preg/Parent	
	Substance Abuse	Fed-Adolescent SA Treatment	
	NTXIX/XXI SMI	State - Index 63045	394,554
	NTXIX/XXI SMI	Homeless Path Grant	
	Prevention Intervention	Fed-SAPT	
	Prevention Intervention	AZ Suicide Prevention Colaition	
	Prevention Intervention	Youth Suicide Prevention	
	ADHS DOC	Aftercare	
	TXIX Child	Fed-Capitation (1)	
	TXIX SMI	Fed-Capitation (1)	
	TXIX GMHSA	Fed-Capitation (1)	
	TXIX CMDP	Fed-Capitation (1)	
	TXIX DD Child	Fed-Capitation (2)	
	TXIX DD Adult	Fed-Capitation (2)	
	HIFA II SMI	Fed (1)	
	HIFA II GMH	Fed (1)	
	TXXI Child	Fed-Children's Services (1)	
	TXXI Adult	Fed-Adult Services (1)	
	Other	Sanction Overwithheld	

Prior Year

CPSA 5

Current Year	NTXIX/XXI Child	Index 62039 (3)	
	Substance Abuse	SAC Dare To Be Different	
	Mental Health	Medicare Part D Copays	
	NTXIX/XXI Child	Fed - SIG Child & Adolence	13,700
	Substance Abuse	State-Adolescent SA Treatment	
	NTXIX/XXI Child	Fed CMHS - Perf Impr Rev-Mikid	27,416
	HIFA II GMH	Profit Corridor	15,345
	NTXIX/XXI SMI	Fed - Homeless Path Grant	
	NTXIX/XXI SMI	State - Index 63045	1,963,416
	Substance Abuse	Fed-SAPT	
	Prevention Intervention	Fed-SAPT	
	PASRR	Preadmit Screening	900
	Substance Abuse	State - Liquor Service Fees	
	Substance Abuse	Fed-SAPT Preg/Parent	
	Mental Health	Pima County IGA	255,411
	Prevention Intervention	Fed-Youth Suicide & Early Prev	20,511
	ADHS DOC	Aftercare	
	ADHS DOC	Staff (Liaison)	

LIABILITIES:

IBNR Claims Estimate

CPSA 3
Current Year

Prior Year
CPSA 5
Current Year

Prior Year	
Total IBNR	\$0

Payable to ADHS (Detail of Line 203)

CPSA 3

Current Year	Program ID	Category ID	
	TXXI Child	Profit/Risk Corridor	91,841
	TXXI Adult	Profit/Risk Corridor	3,269
	HIFA II SMI	Profit/Risk Corridor	56,082
	HIFA II GMH	Profit/Risk Corridor	
	NTXIX/XXI Child	Profit/Risk Corridor	
	TXIX SMI	Profit/Risk Corridor	
	Substance Abuse	Profit/Risk Corridor	

Prior Year

FY07	TXXI Adult	Profit/Risk Corridor	
	HIFA II SMI	Profit/Risk Corridor	
	HIFA II GMH	Profit/Risk Corridor	
	TXXI Child	Profit/Risk Corridor	

CPSA 5

Current Year	TXXI Child	Profit/Risk Corridor	
	TXXI Adult	Profit/Risk Corridor	17,810
	HIFA II SMI	Profit/Risk Corridor	133,653
	HIFA II GMH	Profit/Risk Corridor	
	TXIX Child	Profit/Risk Corridor	1,231,582
	TXIX CMDP	Profit/Risk Corridor	2,668,387
	TXIX SMI	Profit/Risk Corridor	
	NTXIX/XXI Child	Profit/Risk Corridor	

Prior Year

FY07	HIFA II SMI	Profit/Risk Corridor	
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Total Accounts Payable - ADHS	4,202,624
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Deferred Revenue from: (Detail of Line 208)

Current Year	Program ID	Category ID	
	TXIX DD Adult	Fed-Capitation	

TXIX DD Child
HIFA II SMI
HIFA II GMH
TXXI Child
TXXI Adult
TXIX DD Adult

Fed-Capitation (1)
Fed (1)
Fed (1)
Fed-Children's Services (1)
Fed-Adult Services (1)
Fed-Capitation (2)

NTXIX/XXI SMI
NTXIX/XXI SMI
Prevention Intervention
Sub Abuse
ADHS DOC
NTXIX/XXI Child

State Funds Index 63032
Fed CMHS SED
Federal SAPT
Fed SAPT HIV/AIDS
Aftercare
Fed CMHS SED

3,490

Prior Year(s)

CPSA 5

Current Year

NTXIX/XXI SMI
NTXIX/XXI SMI
Sub Abuse
ADHS DOC
ADHS DOC
Substance Abuse
NTXIX/XXI Child
Substance Abuse
NTXIX/XXI SMI
Substance Abuse
TXIX DD Adult

State Funds Index 63032
Fed CMHS SED
Fed SAPT HIV/AIDS
Liaison Position
Aftercare Svcs
Liquor Service Fees
Fed CMHS SED
Adult Meth Initiative
Fed Homeless Path Grant
State Liquor Svc Fees
Fed-Capitation

731
49,349

Prior Year

Non-ADHS &/or Unrelated Business

CPSA 3

Current Year

Prior Year

CPSA 5

Current Year

Other
Other

Training Conferences
CBHP Advance Tenant Recept

5,800
52,100

Prior Year

Total Deferred Revenue

111,471

Other Current Liabilities (Detail of Line 210)

Property Tax Payable
Payable To Apartment Mngt Co
Security Deposits Payable
Interest Payable
Investment Fees

2,682
1,298
4,786

Total Other Current Liabilities

8,767

Loss Contingencies (Detail of Line 213)

CPSA 3

Identify Loss Contingencies

CPSA 5

Identify Loss Contingencies

Total Loss Contingencies

\$0

Other Noncurrent Liabilities (Detail of Line 214)

Swap Loss Payable (4)

\$56,360

Total Other Noncurrent Liabilities

\$56,360

Restricted Net Assets (Detail of Line 217)

Identify Restricted Net Assets

Total Restricted Net Assets

-

Prior Year

Non-ADHS &/or Unrelated Business

CPSA3

Current Year

ADOH Hogar 10,328
ADOH S+C Rural 32,510
Casas Primaras 19,057
SEABHS 118,348

Prior Year

FY07

SEABHS 12,373

CPSA 5

Current Year

CODAC 238,977
COPE 195,340
La Frontera 176,165
Pantano 132,740
Providence 47,930
ADOH Shelter Plus 115,879
City of Tucson Shelter Plus 48,657
City of Tucson Pathways Project 5,422
City of Tucson Court Liaison Grant
DES/AFF 176,517
Cobra Receivable, Misc. 132
Investment Interest 172,300
CBHP LLC Tenant Receivable 8,632
NARBHA Pharmacy Receivable 9,906

Prior Year

FY07

CODAC 9,838
COPE 7,102
La Frontera 14,915
Pantano 11,625
Providence

CPSA3

Allowance for Doubtful Accounts

CPSA 5

Allowance for Doubtful Accounts

Current Year

Prior Year

Total Accounts Receivable

4,258,290

Other Current Assets (Detail of Line 106)

Identify Other Current Assets

Total Other Current Assets

\$0

Other Noncurrent Assets (Detail of Line 120)

Bond Issuance Cost 50,474

Total Other Noncurrent Assets

50,474

PERFORMANCE BOND:

Type of Security - Surety bond in the amount of \$12,757,955 guaranteed by Travelers Casualty and Surety Company of America for the period July 1, 2008 through June 30, 2009. This bond has been renewed through June 30, 2009. Included in Financial Statements? No

Type of Security - Surety bond in the amount of \$10,852,599 guaranteed by Safeco Insurance Company of America for the period July 1, 2008 through June 30, 2009. This bond has been renewed through June 30, 2009. Included in Financial Statements? No

Adjustments:**NOTE:**

The Dodge parking lot is a property that was purchased by Community Behavioral Health Properties (CBHP) in 2007 for \$711k. It is located next to the Plaza Arboleda building, which is owned by CBHP. The existing building was torn down and a parking lot was constructed for a total of \$309,812. The parking lot is used by employees of CPSCA who work at the Plaza Arboleda building and tenants who rent space from CBHP at the Plaza Arboleda building. It was funded through net assets.

Payables to ADHS - Other* Category**Explain ≥10% fluctuation in account from prior period**

Describe fluctuation in each account greater than 10%

- 102 Current Investments - transfer from Cash Equivalents to Current Investments
- 103 Accounts Receivable - payments from ADHS and providers for centralized hospital and RTC utilization
- 105 Prepaid Expenses - monthly expenses for insurance & other prepaids
- 203 Payable To ADHS - T19, NT19 & T21 profit retention risk corridor accrual - >4%
- 204 Other Amounts Payable To Providers - for funding of programs as clients are adjudicated and CERs received
- 205 Trade Accounts Payable - varies each month due to scheduling of payments
- 206 Accrued Salaries and Benefits - more days accrued in June vs March
- 208 Deferred Revenue - recognition of revenue
- 210 Other Current Liabilities - property taxes paid in full in April
- 214 Other - value of swap as of 6/30/08

NOTES:

- (1) TXIX and TXXI receivables increased \$12,734,394 from September as revenue was accrued year-to-date November for FY08 funds to be received in December from ADHS
- (2) TXIX DD Child (GSA3) and Adult (GSA3 & GSA5) revenue funding decreased in FY08. As payments have not been trued up through 1/31, the variance is reflected as a negative receivable per direction from DBHS.
- (3) Index 64030 (GSA3) and 62039 (GSA3 & 5) were paid at a slightly lower amount than the funding schedule in January and February. As the Funding Revision has not been received, the reason for the variance is unknown, and is included as a receivable from ADHS.
- (4) CBHP entered into a separate interest rate swap agreement with Wells Fargo that effectively converts the interest rate on the note. The swap effective interest rate was revised from 3.10% to 3.30% on November 1, 2007. Under the swap agreement, CBHP pays interest at the fixed rate. The swap is designed to hedge the risk of changes in interest payments on the note caused by changes in BMA. As required by SFAS No. 133, *Accounting for Derivative Instruments and Hedging Activities*, the carrying amount of the swap was adjusted to fair value at June 30, 2008, which because of changes forecasted in levels of BMA, resulted in a payable of \$56,360 for the fair value of the future net payments forecasted under the swap. The receivable is classified as noncurrent since management does not intend to settle the swap during fiscal year 2009.

CPSA
STATEMENT OF CHANGES IN NET ASSETS / EQUITY
AS OF : June 30, 2008

		Net Assets /	
		Retained	
Beginning Balance:	July 1, 2007	Earnings	Total
		41,032,113	41,032,113
* Net Surplus / Net Earning for the period ended:	June 30, 2008	\$1,946,623	1,946,623
Dividends Declared			-
** Prior Period Adjustments			-
Ending Balance:			-
		\$ -	\$ -
		\$ 42,978,736	\$ 42,978,736

* Net of dividends declared

** Disclosure of Prior Period Adjustments

*DISCLOSE ON SCHEDULE A

		TXIX CHILD	TXIX CMDP	TXIX DD CHILD	NTXIX/XXI CHILD	TXXI CHILD	HB2003 CHILD	TXIX SMI	TXIX DD ADULT	NTXIX/XXI SMI	HIFA II SMI	TXXI ADULT	SSDI - TMC	TXIX GMHSA	HIFA II GMH	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION INTERVENTION	PASRR	ADHS DOC	OTHER	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
REVENUES																								
401	Revenue Under ADHS Contract																							
a	ADHS Revenue	8,252,178	4,003,916	192,169	728,648	371,123	-	13,612,865	281,376	3,641,352	10,089	15,243	30,426	7,821,064	60,881	30,729	1,642,241	629,032	300	62,762		\$41,386,394		\$41,386,394
b	ADHS Revenue - Qualifying Incentive Payments																					\$0	107,090	\$107,090
402	Specialty & Other Grants*	12,300																			275,483	\$287,783		\$287,783
403	Client Fees (Co-pays)																					\$0		\$0
404	Third Party Recoveries																							
a	Medicare																					\$0		\$0
b	Other Insurance																					\$0		\$0
405	Interest Income																					\$0		\$0
406	Other Funding Sources - Non ADHS*																					\$0	14,656	\$14,656
407	Unrelated Business Activities*																					\$0		\$0
408	TOTAL REVENUE	\$8,264,478	\$4,003,916	\$192,169	\$728,648	\$371,123	\$0	\$13,612,865	\$281,376	\$3,641,352	\$10,089	\$15,243	\$30,426	\$7,821,064	\$60,881	\$30,729	\$1,642,241	\$629,032	\$300	\$62,762	\$275,483	\$41,674,177	\$121,746	\$41,795,923
EXPENSES																								
Service Expenses:																								
501	Treatment Services																							
a	Counseling																							
1	Counseling, Individual	443,879	143,733	691	30,670	14,015		371,142	2,280	95,347	-	669		464,473	10,300	-	70,180	-	-	6,171		\$1,653,550		\$1,653,550
2	Counseling, Family	307,873	103,745	414	11,370	14,779		19,636	1,725	7,380	-	144		28,547	420	-	817	-	-	66		\$496,917		\$496,917
3	Counseling, Group	122,467	14,183	40	9,408	5,960		197,483	5	24,995	-	2,003		424,858	5,470	-	338,303	-	-	18,159		\$1,163,334		\$1,163,334
b	Consultation, Assessment & Specialized Testing	794,402	124,164	1,477	53,655	41,331		305,263	2,387	54,618	-	1,082		574,722	9,703	-	127,049	-	-	12,914		\$2,102,769		\$2,102,769
c	Other Professional	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-	-	-		\$0		\$0
d	Total Treatment Services	\$1,668,621	\$385,825	\$2,623	\$105,103	\$76,086	\$0	\$893,524	\$6,397	\$182,341	\$0	\$3,897	\$0	\$1,492,600	\$25,894	\$0	\$536,350	\$0	\$0	\$37,310	\$0	\$5,416,570	\$0	\$5,416,570
502	Rehabilitation Services																							
a	Living Skills Training	295,900	124,107	283	13,478	17,353		642,143	45	66,438	-	507		161,019	1,802	-	29,105	-	-	4,193		\$1,356,375		\$1,356,375
b	Cognitive Rehabilitation	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-	-	-		\$0		\$0
c	Health Promotion	24,912	4,726	53	810	648		42,842	22	4,452	-	20		43,992	87	-	7,180	-	-	120		\$129,863		\$129,863
d	Supported Employment Services	1,491	-	-	-	82		584,235	88	41,491	-	-		14,204	-	-	24	-	-	74		\$641,689		\$641,689
e	Total Rehabilitation Services	\$322,303	\$128,832	\$336	\$14,288	\$18,083	\$0	\$1,269,221	\$155	\$112,382	\$0	\$527	\$0	\$219,214	\$1,890	\$0	\$36,309	\$0	\$0	\$4,387	\$0	\$2,127,927	\$0	\$2,127,927
503	Medical Services																							
a	Medication Services	-	-	-	73	-		24,930	-	2,134	-	-		246	-	-	-	-	-	-		\$27,384		\$27,384
b	Medical Management	208,487	32,742	695	12,674	10,777		591,837	1,198	83,830	595	391		313,354	5,940	-	11,747	-	-	148		\$1,274,415		\$1,274,415
c	Laboratory, Radiology & Medical Imaging	2,383	62	3	-	49		18,568	49	3,711	-	57		16,697	231	-	7,122	-	-	174		\$49,107		\$49,107
d	Electro-Convulsive Therapy	-	-	-	-	-		675	0	450	-	-		-	-	-	-	-	-	-		\$1,125		\$1,125
e	Total Medical Services	\$210,870	\$32,805	\$698	\$12,747	\$10,826	\$0	\$636,010	\$1,248	\$90,125	\$595	\$448	\$0	\$330,297	\$6,171	\$0	\$18,869	\$0	\$0	\$322	\$0	\$1,352,031	\$0	\$1,352,031
504	Support Services																							
a	Case Management	2,374,142	929,276	8,915	182,097	83,172		3,317,352	8,095	553,195	1,610	2,439	28,144	1,179,950	12,052	-	206,590	-	-	9,889		\$8,896,918		\$8,896,918
b	Personal Assistance	4,591	2,540	4,677	-	-		560,119	4,158	127,271	-	-		13,163	-	-	35	-	-	-		\$716,553		\$716,553
c	Family Support	131,344	65,685	572	2,043	7,243		20,346	20	1,780	-	-		12,786	-	-	746	-	-	-		\$242,566		\$242,566
d	Peer Support	7,034	3,152	52	17	84		53,823	18	4,391	-	-		27,748	231	-	7,793	-	-	179		\$104,523		\$104,523
e	Therapeutic Foster Care Services	15,946	1,426,437	-	-	-		239,262	-	-	-	-		-	-	-	-	-	-	-		\$1,681,646		\$1,681,646
f	Respite Care	325,660	293,363	784	-	34,522		76,863	-	-	-	-		4,598	-	-	-	-	-	-		\$735,790		\$735,790
g	Housing Support	-	901	55	13,725	-		-	-	166,201	-	-		-	-	-	18,720	-	-	-		\$199,602		\$199,602
h	Interpreter Services	-	2,937	139	57,129	-		-	26	12,583	-	-		-	481	-	1,642	-	-	18		\$74,955		\$74,955
i	Flex Fund Services	-	-	-	42,087	-		-	-	3,456	-	-		-	-	-	9,075	-	-	-		\$54,618		\$54,618
j	Transportation	209,606	105,964	264	6,227	4,554		558,348	224	73,680	-	-		145,482	-	-	10,869	-	-	86		\$1,115,303		\$1,115,303
k	Block Purchase NTXIX Consumer Drop In Center	-	-	-	-	-		133,071	-	44,357	-	-		320,734	-	-	44,357	-	-	-		\$542,519		\$542,519
l	Total Support Services	\$3,068,324	\$2,830,255	\$15,457	\$303,325	\$129,575																		

*DISCLOSE ON SCHEDULE A

		TXIX CHILD	TXIX CMDP	TXIX DD CHILD	NTXIX/XXI CHILD	TXXI CHILD	HB2003 CHILD	TXIX SMI	TXIX DD ADULT	NTXIX/XXI SMI	HIFA II SMI	TXXI ADULT	SSDI - TMC	TXIX GMHSA	HIFA II GMH	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION INTERVENTION	PASRR	ADHS DOC	OTHER	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
Administrative Expenses:																								
601	Salaries	266,664	162,921	7,511	24,457	11,169		452,404	10,231	124,160	(514)	(1)	35	279,446	96	1,535	56,894	40,822	-	2,169		\$1,439,998		\$1,439,998
602	Employee Benefits	70,583	43,123	1,988	6,474	2,956		119,746	2,708	32,864	(136)	(0)	9	73,966	26	406	15,059	10,805	-	574		\$381,152		\$381,152
603	Professional & Outside Services	49,877	30,473	1,405	4,575	2,089		84,617	1,914	23,223	(96)	(0)	7	52,267	18	287	10,641	7,635	-	406		\$269,337		\$269,337
604	Travel	10,378	6,341	292	952	435		17,607	398	4,832	(20)	(0)	1	10,876	4	60	2,214	1,589	-	84		\$56,044		\$56,044
605	Occupancy	53,504	32,689	1,507	4,907	2,241		90,771	2,053	24,912	(103)	(0)	7	56,069	19	308	11,415	8,191	-	435		\$288,925		\$288,925
606	Depreciation	31,185	19,053	878	2,860	1,306		52,907	1,196	14,520	(60)	(0)	4	32,680	11	179	6,654	4,774	-	254		\$168,403		\$168,403
607	All Other Operating*	27,277	13,384	782	2,172	11,791		47,432	1,048	10,928	3,007	433	3	27,393	1,927	132	5,049	3,309	-	176		\$156,241		\$156,241
608	Subtotal ADHS Administrative Expenses	\$509,468	\$307,984	\$14,364	\$46,397	\$31,987	\$0	\$865,485	\$19,548	\$235,439	\$2,077	\$431	\$66	\$532,698	\$2,101	\$2,907	\$107,927	\$77,124	\$0	\$4,097	\$0	\$2,760,100	\$0	\$2,760,100
650	Non ADHS Administrative Expenses*																					\$0		\$0
651	Unrelated Admin. Expense*																				86,107	\$86,107		\$86,107
652	Subtotal Administrative Expense	\$509,468	\$307,984	\$14,364	\$46,397	\$31,987	\$0	\$865,485	\$19,548	\$235,439	\$2,077	\$431	\$66	\$532,698	\$2,101	\$2,907	\$107,927	\$77,124	\$0	\$4,097	\$86,107	\$2,846,207	\$0	\$2,846,207
701	Unrelated Business Expenses*																					\$0		\$0
790	Income Tax Provisions																							
a	ADHS Income Tax Provision																					\$0		\$0
b	Non ADHS Income Tax Provision																					\$0		\$0
799	Subtotal Income Tax Provision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
800	TOTAL EXPENSES	\$7,495,185	\$4,768,236	\$189,967	\$693,436	\$351,259	\$0	\$12,967,931	\$255,188	\$3,653,887	\$4,755	\$13,601	\$28,287	\$7,569,156	\$56,163	\$73,504	\$1,614,135	\$540,922	\$300	\$62,202	\$343,404	\$40,681,520	\$0	\$40,681,520
801	INC/(DEC) IN NET ASSETS/EQUITY	\$769,293	(\$764,320)	\$2,202	\$35,212	\$19,864	\$0	\$644,934	\$26,188	(\$12,535)	\$5,334	\$1,642	\$2,139	\$251,908	\$4,718	(\$42,775)	\$28,106	\$88,110	\$0	\$560	(\$67,921)	\$992,657	\$121,746	\$1,114,403

*Disclose on Schedule A

CPSA 5
STATEMENT OF ACTIVITIES
YEAR TO DATE AS OF:

June 30, 2008

*DISCLOSE ON SCHEDULE A

		TXIX CHILD	TXIX CMDP	TXIX DD CHILD	NTXIX/XXI CHILD	TXXI CHILD	HB2003 CHILD	TXIX SMI	TXIX DD ADULT	NTXIX/XXI SMI	HIFA II SMI	TXXI ADULT	SSDI - TMC	TXIX GMHSA	HIFA II GMH	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION INTERVENTION	PASRR	ADHS DOC	OTHER	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
REVENUES																								
401	Revenue Under ADHS Contract																							
a	ADHS Revenue	36,048,659	34,018,400	1,669,303	3,027,586	2,970,495	-	57,295,601	2,622,798	19,034,462	126,516	55,491	166,556	41,279,585	315,307	3,531,653	7,715,182	2,340,316	15,300	459,695		\$212,692,905		\$212,692,905
b	ADHS Revenue - Qualifying Incentive Payments																					\$0	938,963	\$938,963
402	Specialty & Other Grants*	2,050												61,292							2,261,538	\$2,324,880		\$2,324,880
403	Client Fees (Co-pays)																					\$0		\$0
404	Third Party Recoveries																							
a	Medicare																					\$0		\$0
b	Other Insurance																					\$0		\$0
405	Interest Income																					\$0	1,728,364	\$1,728,364
406	Other Funding Sources - Non ADHS*																					\$0	218,625	\$218,625
407	Unrelated Business Activities*																					\$0	2,103,355	\$2,103,355
408	TOTAL REVENUE	\$36,050,709	\$34,018,400	\$1,669,303	\$3,027,586	\$2,970,495	\$0	\$57,295,601	\$2,622,798	\$19,034,462	\$126,516	\$55,491	\$166,556	\$41,340,877	\$315,307	\$3,531,653	\$7,715,182	\$2,340,316	\$15,300	\$459,695	\$2,261,538	\$215,017,785	\$4,989,307	\$220,007,092
EXPENSES																								
Service Expenses:																								
501	Treatment Services																							
a	Counseling																							
1	Counseling, Individual	1,998,628	1,720,882	22,622	95,077	166,005	-	1,323,592	27,420	487,749	1,332	1,947	-	1,228,343	18,758	23,499	116,456	-	-	4,317	-	\$7,236,626		\$7,236,626
2	Counseling, Family	3,016,071	1,562,777	34,039	99,543	257,261		41,962	2,454	14,851	815	1,328	-	121,157	4,954	3,274	3,567	-	-	851	-	\$5,164,904		\$5,164,904
3	Counseling, Group	466,640	196,146	944	24,558	32,708		831,985	8,794	276,236	603	874	-	1,143,741	3,195	20,084	118,841	-	-	172,394	-	\$3,297,744		\$3,297,744
b	Consultation, Assessment & Specialized Testing	3,686,142	1,546,039	49,102	133,452	324,664		1,621,860	46,252	601,598	7,522	4,521	-	3,175,365	45,382	92,244	230,289	-	-	113,745	-	\$11,678,178		\$11,678,178
c	Other Professional	76	-	-	-	15		-	-	2,063	-	-	-	-	3	1,599	9,053	-	-	-	-	\$12,809		\$12,809
d	Total Treatment Services	\$9,167,557	\$5,025,844	\$106,708	\$352,630	\$780,654	\$0	\$3,819,399	\$84,921	\$1,382,497	\$10,271	\$8,670	\$0	\$5,668,606	\$72,292	\$140,699	\$478,205	\$0	\$0	\$291,306	\$0	\$27,390,261	\$0	\$27,390,261
502	Rehabilitation Services																							
a	Living Skills Training	838,234	2,003,283	10,748	39,235	37,621		4,172,041	264,945	500,932	494	186	-	726,172	2,296	13,993	24,438	-	-	18,469	-	\$8,653,088		\$8,653,088
b	Cognitive Rehabilitation	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0		\$0
c	Health Promotion	152,986	128,085	2,076	6,131	17,263		170,542	11,418	36,198	75	180	-	103,246	880	2,088	11,068	-	-	952	-	\$643,187		\$643,187
d	Supported Employment Services	\$797	1,631	-	33	-		158,469	372	29,381	317	-	-	24,856	-	675	1,146	-	-	-	-	\$217,676		\$217,676
e	Total Rehabilitation Services	\$992,016	\$2,132,998	\$12,824	\$45,399	\$54,884	\$0	\$4,501,052	\$276,735	\$566,511	\$886	\$366	\$0	\$854,274	\$3,177	\$16,756	\$36,652	\$0	\$0	\$19,421	\$0	\$9,513,951	\$0	\$9,513,951
503	Medical Services																							
a	Medication Services	3,733	542	-	-	-		1,177,262	15,583	288,597	-	-	-	1,413,196	7,618	6,285	464,590	-	-	63	-	\$3,377,469		\$3,377,469
b	Medical Management	1,359,621	373,690	33,989	27,638	128,766		2,309,993	50,708	717,517	13,601	887	-	1,583,791	23,098	46,646	55,725	-	-	1,564	-	\$6,727,235		\$6,727,235
c	Laboratory, Radiology & Medical Imaging	46,832	13,234	1,388	755	5,309		111,904	4,969	36,427	762	75	-	173,037	702	925	17,700	-	-	-	-	\$414,020		\$414,020
d	Electro-Convulsive Therapy	-	-	-	-	-		(14,472)	-	(6,854)	-	-	-	5,950	-	-	-	-	-	-	-	(\$15,375)		(\$15,375)
e	Total Medical Services	\$1,410,186	\$387,466	\$35,377	\$28,393	\$134,075	\$0	\$3,584,687	\$71,260	\$1,035,687	\$14,363	\$962	\$0	\$3,175,975	\$31,417	\$53,856	\$538,014	\$0	\$0	\$1,627	\$0	\$10,503,349	\$0	\$10,503,349
504	Support Services																							
a	Case Management	7,360,235	7,015,098	142,644	367,513	516,702		11,152,338	266,992	2,936,103	44,812	7,587	154,064	6,921,445	68,995	171,723	429,858	-	-	105,024	-	\$37,661,133		\$37,661,133
b	Personal Assistance	101,178	406,677	51,609	1,169	21,557		2,917,674	575,625	412,430	-	48	-	1,937,904	-	7,523	2,960	-	-	-	-	\$6,436,353		\$6,436,353
c	Family Support	388,480	470,489	11,021	19,616	28,943		16,949	2,252	3,383	-	24	-	32,001	197	487	8,051	-	-	-	-	\$981,893		\$981,893
d	Peer Support	131,440	60,986	1,828	2,623	20,676		200,563	525	35,241	-	145	-	51,226	-	887	3,101	-	-	-	-	\$509,242		\$509,242
e	Therapeutic Foster Care Services	524,494	6,064,793	19,571	11,062	4,291		297,082	28,919	38,462	-	-	-	43,725	-	813	-	-	-	-	-	\$7,033,212		\$7,033,212
f	Respite Care	636,627	277,182	4,829	7,920	27,811		37,348	342	301	-	-	-	15,310	-	6	316	-	-	-	-	\$1,007,992		\$1,007,992
g	Housing Support	-	-	27	-	-		-	31	11,232	-	-	-	-	-	31	870	-	-	-	-	\$13,004		\$13,004
h	Interpreter Services	-	154,070	3,649	408,433	-		-	979	38,510	-	-	-	-	1,694	11,429	2,607	-	-	174	-	\$621,546		\$621,546
i	Flex Fund Services	-	-	-	164,160	-		-	-	15,000	-	-	-	-	-	-	9,680	-	-	-	-	\$188,840		\$188,840
j	Transportation	337,024	187,944	2,492	10,800	19,632		284,259	3,965	52,106	-	33	-	158,117	-	2,350	22,178	-	-	628	-	\$1,081,526		\$1,081,526
k	Block Purchase NTXIX Consumer Drop In Center	-	-	-	-	-		960,254	46,983	241,417	1,000	-												

CPSA_5
STATEMENT OF ACTIVITIES
YEAR TO DATE AS OF:

June 30, 2008

*DISCLOSE ON SCHEDULE A

		TXIX CHILD	TXIX CMDP	TXIX DD CHILD	NTXIX/XXI CHILD	TXXI CHILD	HB2003 CHILD	TXIX SMI	TXIX DD ADULT	NTXIX/XXI SMI	HIFA II SMI	TXXI ADULT	SSDI - TMC	TXIX GMHSA	HIFA II GMH	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION INTERVENTION	PASRR	ADHS DOC	OTHER	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
511	Other ADHS Service Expenses Not Rpt'd Above*	647,455	254,059	54,682	479,982	76,927	-	931,619	81,801	621,917	1,124	2,896	553	1,268,521	12,403	279,638	643,631	194,626	15,600	11,447		\$5,578,881		\$5,578,881
512	ADHS/DOC COOL																					\$0		\$0
513	Subtotal ADHS Service Expenses	\$31,854,853	\$30,140,670	\$1,270,415	\$2,695,993	\$2,636,951	\$0	\$51,803,959	\$2,578,104	\$20,430,802	\$97,376	\$47,280	\$154,617	\$40,634,032	\$303,909	\$3,398,909	\$6,963,504	\$2,071,037	\$15,600	\$440,927	\$0	\$197,538,947	\$0	\$197,538,947
520	Service Expenses from Non ADHS Sources*	2,050	-	-	-	-	-	224,145	-	798,845	-	-	-	143,266	-	74,730	-	-	-	-	2,065,041	\$3,308,077		\$3,308,077
525	Total Service Expense	\$31,856,903	\$30,140,670	\$1,270,415	\$2,695,993	\$2,636,951	\$0	\$52,028,104	\$2,578,104	\$21,229,647	\$97,376	\$47,280	\$154,617	\$40,777,298	\$303,909	\$3,473,639	\$6,963,504	\$2,071,037	\$15,600	\$440,927	\$2,065,041	\$200,847,024	\$0	\$200,847,024
Administrative Expenses:																								
601	Salaries	1,121,359	1,070,330	50,085	95,573	90,572	-	1,863,407	86,731	712,146	2,329	1,886	2,379	1,495,953	12,068	133,076	291,417	144,307		25,296	-	\$7,198,915		\$7,198,915
602	Employee Benefits	298,281	284,707	13,323	25,422	24,092	-	495,666	23,071	189,431	619	502	633	397,923	3,210	35,398	77,517	38,386		6,729	-	\$1,914,909		\$1,914,909
603	Professional & Outside Services	208,522	199,032	9,313	17,772	16,842	-	346,509	16,128	132,427	433	351	442	278,179	2,244	24,746	54,190	26,835		4,704	-	\$1,338,669		\$1,338,669
604	Travel	44,456	42,433	1,986	3,789	3,591	-	73,875	3,438	28,233	92	75	94	59,307	478	5,276	11,553	5,721		1,003	-	\$285,402		\$285,402
605	Occupancy	226,304	216,006	10,108	19,288	18,279	-	376,059	17,503	143,720	470	381	480	301,902	2,435	26,856	58,812	29,123		5,105	-	\$1,452,830		\$1,452,830
606	Depreciation	129,559	123,663	5,787	11,042	10,464	-	215,293	10,021	82,279	269	218	275	172,838	1,394	15,375	33,670	16,673		2,923	-	\$831,742		\$831,742
607	All Other Operating*	142,015	84,738	6,031	7,674	8,278	-	301,897	11,966	57,164	366	173	188	217,381	1,114	10,524	23,374	11,388		1,996	-	\$886,269	1,661,966	\$2,548,235
608	Subtotal ADHS Administrative Expenses	\$2,170,496	\$2,020,910	\$96,632	\$180,561	\$172,118	\$0	\$3,672,704	\$168,859	\$1,345,400	\$4,579	\$3,585	\$4,491	\$2,923,483	\$22,945	\$251,251	\$550,533	\$272,432	\$0	\$47,756	\$0	\$13,908,736	\$1,661,966	\$15,570,702
650	Non ADHS Administrative Expenses*																					\$0		\$0
651	Unrelated Admin. Expense*																				499,915	\$499,915		\$499,915
652	Subtotal Administrative Expense	\$2,170,496	\$2,020,910	\$96,632	\$180,561	\$172,118	\$0	\$3,672,704	\$168,859	\$1,345,400	\$4,579	\$3,585	\$4,491	\$2,923,483	\$22,945	\$251,251	\$550,533	\$272,432	\$0	\$47,756	\$499,915	\$14,408,651	\$1,661,966	\$16,070,617
701	Unrelated Business Expenses*																					\$0	2,257,231	\$2,257,231
790	Income Tax Provisions																							
a	ADHS Income Tax Provision																					\$0		\$0
b	Non ADHS Income Tax Provision																					\$0		\$0
799	Subtotal Income Tax Provision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
800	TOTAL EXPENSES	\$34,027,399	\$32,161,580	\$1,367,047	\$2,876,554	\$2,809,069	\$0	\$55,700,808	\$2,746,963	\$22,575,047	\$101,955	\$50,865	\$159,108	\$43,700,781	\$326,854	\$3,724,890	\$7,514,037	\$2,343,469	\$15,600	\$488,683	\$2,564,956	\$215,255,675	\$3,919,197	\$219,174,872
801	INC/(DEC) IN NET ASSETS/EQUITY	\$2,023,310	\$1,856,820	\$302,256	\$151,032	\$161,426	\$0	\$1,594,793	(\$124,165)	(\$3,540,585)	\$24,561	\$4,626	\$7,448	(\$2,359,904)	(\$11,547)	(\$193,237)	\$201,145	(\$3,153)	(\$300)	(\$28,988)	(\$303,418)	(\$237,890)	\$1,070,110	\$832,220

*Disclose on Schedule A

	TXIX CHILD	TXIX CMDP	TXIX DD CHILD	NTXIX/XXI CHILD	TXXI CHILD	HB2003 CHILD	TXIX SMI	TXIX DD ADULT	NTXIX/XXI SMI	HIFA II SMI	TXXI ADULT	SSDI - TMC	TXIX GMHSA	HIFA II GMH	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION INTERVENTION	PASRR	ADHS DOC	OTHER	SUB TOTAL	PROGRAM ADMIN/MGMT/ GEN	TOTAL	
DISCLOSURE OF OTHER ADHS REVENUE Itemization of Items Reported In Other Column																					-	\$0		\$0
Total Other - Other Column																					\$0	\$0		\$0
DISCLOSURE OF OTHER GRANTS REPORTED ON LINE 402 Meet Me Where I AM Casa Primera ADOH - Hogar Program ADOH S+C Rural	12,300																				\$66,588 56,647 152,248	\$12,300 \$66,588 \$56,647 \$152,248		\$12,300 \$66,588 \$56,647 \$152,248
Total Other Grants	12,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	275,483	287,783	-	287,783
DISCLOSURE OF OTHER REVENUE REPORTED ON LINE 406 Itemization of Items Reported on Line 406 Network Sanction Reimbursement																						\$0 \$0	14,656	\$14,656 \$0
Total Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,656	\$14,656
UNRELATED BUSINESS ACTIVITIES REPORTED ON LINE 407 Itemization of Items Reported on Line 407																						\$0 \$0		\$0 \$0
Total Unrelated Business Activities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISCLOSURE OF ESTIMATED TXIX DUAL ELIGIBLE EXPENSES ON LINE 510a Estimated TXIX Dual Eligible Exp Copays									\$3,299						\$1,599							\$4,898		\$4,898
Total Estimated Dual Eligible Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,299	\$0	\$0	\$0	\$0	\$0	\$1,599	\$0	\$0	\$0	\$0	\$0	\$0	\$4,898	\$0	\$4,898
DISCLOSURE OF ALL OTHER BEHAVIORAL HEALTH SERVICES ON LINE 511 Itemization of Items Reported on Line 511 Member Services Nonencounterable Services Encounter Withhold	134,612	30,368	10,098	23,244 16,559	12,432		132,066	14,719	69,865 306,000	178	1,170	77	262,471	1,862	38,742	53,222 76,194	13,536	- 300	4,105			\$802,767 \$399,053 \$0 \$0		\$802,767 \$399,053 \$0 \$0
Total All Other Behavioral Health Services	134,612	\$30,368	\$10,098	\$39,803	\$12,432	\$0	\$132,066	\$14,719	\$375,865	\$178	\$1,170	\$77	\$262,471	\$1,862	\$38,742	\$129,416	\$13,536	\$300	\$4,105	\$0	\$1,201,820	\$0	\$1,201,820	
DISCLOSURE OF SERVICES EXPENSES FROM NON ADHS SOURCES ON LINE 520 Itemization of Items Reported on Line 520 Meet Me Where I AM ADOH - Hogar Program ADOH S+C Rural Casa Primera	\$12,300																					\$12,300 \$57,030 \$135,303 \$64,964		\$12,300 \$57,030 \$135,303 \$64,964
Total Service Expenses Non-ADHS Sources	\$12,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$257,297	\$269,597	\$0	\$269,597	
DISCLOSURE OF ALL OTHER OPERATING ON LINE 607 Itemization of Items Reported on Line 607 Encounter Withhold Sanctions Fur & Equip,Leas, Rpr, Off Sup, Pos, Cour	5,664	179	173	190	7,879		10,764	219	865	2,018	308		4,744	1,302	7	438						\$0 \$0 34,750		\$0 \$0 34,750
Total All Other Operating	\$27,277	\$13,384	\$782	\$2,172	\$11,791	\$0	\$47,432	\$1,048	\$10,928	\$3,007	\$433	\$3	\$27,393	\$1,927	\$132	\$5,049	\$3,309	\$0	\$176	\$0	\$156,241	\$0	\$156,241	
DISCLOSURE OF ENCOUNTER WITHHOLD EXPENSES ON LINE 650 Itemization of Items Reported on Line 650																						\$0 \$0		\$0 \$0
Total Non-ADHS Admin. Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DISCLOSURE OF NON-ADHS AND/OR ADMINISTRATIVE EXPENSES ON LINE 651 Itemization of Items Reported on Line 651 ADOH - Hogar Program ADOH S+C Rural CasaPrimera																						\$72,745 8,680 4,682		\$72,745 \$8,680 \$4,682
Total Unrelated Administrative Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,107	\$86,107	\$0	\$86,107	

	TXIX CHILD	TXIX CMDP	TXIX DD CHILD	NTXIX/XXI CHILD	TXXI CHILD	HB2003 CHILD	TXIX SMI	TXIX DD ADULT	NTXIX/XXI SMI	HIFA II SMI	TXXI ADULT	SSDI - TMC	TXIX GMHSA	HIFA II GMH	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION INTERVENTION	PASRR	ADHS DOC	OTHER	SUB TOTAL	PROGRAM ADMIN/MGMT/ GEN	TOTAL
DISCLOSURE OF UNRELATED BUSINESS EXPENSES LINE 701																							
Itemization of Items Reported on Line 701																					\$0		\$0
																					\$0		\$0
Total Unrelated Business Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ADJUSTMENTS
(Disclose and describe any adjustments to previously submitted financial statements including those that affect the current financial statements.)

Analysis:
(Compare prior quarter activity to current quarter activity for each column [program] and each row major category of service.)

CPSA providers are paid on a prospective basis, which is recorded as service related expense in the internal financial statements. The majority of the line items detailed in the ADHS Statement of Activities are not available to CPSA; therefore, allocations from total service expense must be made for many of these line items in order to comply with reporting requirements.The service expense allocations are based on FY 2007 encounter submissions. CPSA continues to update service expenses as provider contracts and method of compensation are implemented. However, variances between reported periods must be expected, due to the nature of such methodology

- 401B - Incentive payment received from ADHS during 4th quarter
- 402 - Increase in housing usage in 4th qtr.
- 406 - Sanctions charged to Networks due to minimum submissions or assessment thresholds not being met

Total service expense decreased 2.9% in 4th qtr FY08 as compared to 3rd qtr FY08 primarily due to the following:
Line items 504I&K, 505D, 506A-C, 509-520 are direct reported expenses (not based on allocations). Major variances in these line items are as follows:

- 503d - Encountered ECT activity in 4th quarter
- 504I - Decrease based on flex fund activity
- 506A1 - Increase in authorized days from prior quarter
- 506C1 - Decrease in authorized days from prior quarter
- 509 - Over accrual of services in prior quarters as compared to claim activity by year end
- 510 - Pharmacy rebate reimbursement increased 25.8% from the prior quarter; varies based on utilization of medications which offer rebate
- 511 - Payment made to SEABHS to reimburse for purchase of house with Arnold and Sarns funding for \$305K in 4th quarter
- 520 - Increase in housing usage.

Qtr 4 expenses in lines 501, 502, 503, 504(A-H,J), 505A, 505B, 505C, 506D, 507, and 508 are allocated based on FY07 encounter submission percentages, using service expense remaining after the direct expenses are applied. These expenses decreased 7% from prior quarter.

Admin Expenses:
- Overall administrative expenses increased 5.3% from the prior quarter. Salaries increased due to fewer days in 3rd quarter; consistent with quarters 1 & 2

	TXIX CHILD	TXIX CMDP	TXIX DD CHILD	NTXIX/XXI CHILD	TXXI CHILD	HB2003 CHILD	TXIX SMI	TXIX DD ADULT	NTXIX/XXI SMI	HIFA II SMI	TXXI ADULT	SSDI - TMC	TXIX GMHSA	HIFA II GMH	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION INTERVENTION	PASRR	ADHS DOC	OTHER	SUB TOTAL	PROGRAM ADMIN/MGMT/ GEN	TOTAL															
DISCLOSURE OF OTHER ADHS REVENUE Itemization of Items Reported In Other Column																					-	\$0		\$0														
Total Other - Other Column																					\$0	\$0		\$0														
DISCLOSURE OF OTHER GRANTS REPORTED ON LINE 402 Itemization of Items Reported on Line 402																																						
AZ Dept of Commerce Shelter Plus																					771,790	\$771,790		\$771,790														
City of Tucson Shelter Plus 3																					63,228	\$63,228		\$63,228														
City of Tucson Shelter Plus 2																					299,302	\$299,302		\$299,302														
Tucson City Pathways																					16,766	\$16,766		\$16,766														
DES/AFF																					\$1,038,452	\$1,038,452		\$1,038,452														
Tucson City Court Liasion																					\$72,000	\$72,000		\$72,000														
Training - Federal Block																						\$61,292		\$61,292														
Meet Me Where I AM	2,050																					\$2,050		\$2,050														
Total Other Grants	\$2,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,292	\$0	\$0	\$0	\$0	\$0	\$0	\$2,261,538	\$2,324,880	\$0	\$2,324,880															
DISCLOSURE OF OTHER REVENUE REPORTED ON LINE 406 Itemization of Items Reported on Line 406																																						
Network Sanction Reimbursement																					\$0			\$0														
Total Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$218,625	\$218,625															
UNRELATED BUSINESS ACTIVITIES REPORTED ON LINE 407 Itemization of Items Reported on Line 407																																						
Tenant Rental Income - LLC																					\$0			1,985,644	\$1,985,644													
NARBHA SXC Pharmacy Revenue																					\$0			\$117,711	\$117,711													
Total Unrelated Business Activities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,103,355	\$2,103,355															
DISCLOSURE OF ESTIMATED TXIX DUAL ELIGIBLE EXPENSES ON LINE 510a																																						
Estimated TXIX Dual Eligible Exp Copays																								\$37,425				\$8,422								\$45,848		\$45,848
Total Estimated Dual Eligible Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,425	\$0	\$0	\$0	\$0	\$0	\$8,422	\$0	\$0	\$0	\$0	\$0	\$0	\$45,848	\$0	\$45,848														
DISCLOSURE OF ALL OTHER BEHAVIORAL HEALTH SERVICES ON LINE 511 Itemization of Items Reported on Line 511																																						
Member services	647,015	254,059	54,682	111,537	76,927		805,710	81,801	570,798	1,124	2,211	553	888,462	10,530	275,177	180,634	57,705		11,447		\$4,030,372		\$4,030,372															
Nonencounterable Services	440			368,445			125,909		51,119		685		380,059	1,873	4,461	462,997	136,921				\$1,532,909		\$1,532,909															
PASARR																		15,600			\$15,600		\$15,600															
Total All Other Behavioral Health Services	\$647,455	\$254,059	\$54,682	\$479,982	\$76,927	\$0	\$931,619	\$81,801	\$621,917	\$1,124	\$2,896	\$553	\$1,268,521	\$12,403	\$279,638	\$643,631	\$194,626	\$15,600	\$11,447	\$0	\$5,578,881	\$0	\$5,578,881															
DISCLOSURE OF SERVICES EXPENSES FROM NON ADHS SOURCES ON LINE 520 Itemization of Items Reported on Line 520																																						
AZ Dept of Commerce Shelter Plus																								716,431	\$716,431		\$716,431											
City of Tucson Shelter Plus 3																								61,131	\$61,131		\$61,131											
City of Tucson Shelter Plus 2																								285,066	\$285,066		\$285,066											
Tucson City Pathways																								15,506	\$15,506		\$15,506											
DES/AFF																								945,597	\$945,597		\$945,597											
Tucson City Court Liasion																								41,310	\$41,310		\$41,310											
Intensive Recovery Team																									\$1,240,986		\$1,240,986											
Meet Me Where I AM	2,050																					\$2,050		\$2,050														
Total Service Expenses Non-ADHS Sources	\$2,050	\$0	\$0	\$0	\$0	\$0	\$224,145	\$0	\$798,845	\$0	\$0	\$0	\$143,266	\$0	\$74,730	\$0	\$0	\$0	\$0	\$2,065,041	\$3,308,077	\$0	\$3,308,077															
DISCLOSURE OF ALL OTHER OPERATING ON LINE 607 Itemization of Items Reported on Line 607																																						
Consultant Fees/Legal Fees/Investment Fees																					-	\$0		688,752	\$688,752													
Incentive Payments To Networks																								573,214	\$573,214													
Claims System Depreciation																								400,000	\$400,000													
Sanctions	53,526	276	2,079	133	4,138		154,850	5,122	967	1,213	150		99,331	779	23	378				\$322,963		\$322,963																
Fur & Eqp,Leas, Rpr, Off Sup, Pos, Cour	88,489	84,463	3,952	7,542	4,140	-	147,046	6,844	56,197	(847)	24	188	118,050	336	10,501	22,996	11,388	-	1,996		\$563,306		\$563,306															
Total All Other Operating	\$142,015	\$84,738	\$6,031	\$7,674	\$8,278	\$0	\$301,897	\$11,966	\$57,164	\$366	\$173	\$188	\$217,381	\$1,114	\$10,524	\$23,374	\$11,388	\$0	\$1,996	\$0	\$886,269	\$1,661,966	\$2,548,235															
DISCLOSURE OF ENCOUNTER WITHHOLD EXPENSES ON LINE 650 Itemization of Items Reported on Line 650																																						
Total Non-ADHS Admin. Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0															
DISCLOSURE OF NON-ADHS AND/OR ADMINISTRATIVE EXPENSES ON LINE 651 Itemization of Items Reported on Line 651																																						
AZ Dept of Commerce Shelter Plus																									\$0		\$0											
City of Tucson Shelter Plus 3																									\$241,349		\$241,349											
City of Tucson Shelter Plus 2																									6,386		\$6,386											
Tucson City Pathways																									97,114		\$97,114											
																									9,139		\$9,139											

	TXIX CHILD	TXIX CMDP	TXIX DD CHILD	NTXIX/XXI CHILD	TXXI CHILD	HB2003 CHILD	TXIX SMI	TXIX DD ADULT	NTXIX/XXI SMI	HIFA II SMI	TXXI ADULT	SSDI - TMC	TXIX GMHSA	HIFA II GMH	MENTAL HEALTH	SUBSTANCE ABUSE	PREVENTION INTERVENTION	PASRR	ADHS DOC	OTHER	SUB TOTAL	PROGRAM ADMIN/MGMT/ GEN	TOTAL
DES/AFF																				144,124	\$144,124		\$144,124
Tucson City Court Liaison																				1,803	\$1,803		\$1,803
Total Unrelated Administrative Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$499,915	\$499,915	\$0	\$499,915

DISCLOSURE OF UNRELATED BUSINESS EXPENSES LINE 701																							
Itemization of Items Reported on Line 701																					\$0	\$2,186,861	\$2,186,861
General & Administrative																					\$0	\$70,370	\$70,370
NARBHA SXC Pharmacy Expense																					\$0	\$2,257,231	\$2,257,231
Total Unrelated Business Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,257,231	\$2,257,231

ADJUSTMENTS
(Disclose and describe any adjustments to previously submitted financial statements including those that affect the current financial statements.)

Analysis:
(Compare prior quarter activity to current quarter activity for each column [program] and each row major category of service.)

CPSA providers are paid on a prospective basis, which is recorded as service related expense in the internal financial statements. The majority of the line items detailed in the ADHS Statement of Activities are not available to CPSA; therefore, allocations from total service expense must be made for many of these line items in order to comply with reporting requirements.The service expense allocations are based on FY 2007 encounter submissions. CPSA continues to update service expenses as provider contracts and method of compensation are implemented. However, variances between reported periods must be expected, due to the nature of such methodology

401B - Incentive payment received from ADHS during 4th quarter
405 - Investment income decreased due to market conditions in the 4th quarter.

Total service expense increased 6.5% in 4th qtr FY08 as compared to 3rd qtr FY08, primarily due to the following:
Line items 504I&K, 505D, 506A-C, 509-520 are direct reported expenses (not based on allocations). Major variances in these line items are as follows:

503D - The negative balance in the ECT expense is due to the reversal of accruals for FY07 for which claims were not submitted, less FY08 related accruals
506A,1 - 3rd quarter included a ytd accrual for hospitalization for University Medical Center
509A & B - Over accrual of services in prior quarters as compared to claim activity by year end
510A & B - Pharmacy rebate reimbursement increased 25.7% from the prior quarter; varies based on utilization of medications which offer rebate
511 - Increase in accrual for Young Adult Team activity in the 4th quarter based on claims encountered

Qtr 4 expenses in lines 501, 502, 503, 504(A-H,J), 505A, 505B, 505C, 506D, 507, and 508 are allocated based on FY07 encounter submission percentages, using service expense remaining after the direct expenses are applied.

Admin Expenses: Occupancy expenses - higher activity in 3rd quarter due to move of admin building to Wilmot
- Overall administrative expenses increased 6.7% from the prior quarter.
- All Other Operating - increased 58.4% from 3rd quarter due to incentive payments made to Networks in the quarter of \$573,214

701 - Loss on swap agreement of \$60,697

CPSA
STATEMENT OF CASH FLOWS
YEAR TO DATE FOR PERIOD ENDED:

June 30, 2008

CASH FLOWS FROM OPERATING ACTIVITIES:

Changes in Net Assets	1,946,623
Adjustments to Reconcile Excess of Revenue Over/(Under) Expenses to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization	1,904,491
Amortization of Bond Issuance Costs	5,006
Noncash loss on Interest Rate Swap Agreement	60,697
Loss on disposal of Property & Equipment	9,589
Changes in Operating Assets and Liabilities	
(Increases)/Decreases in Assets:	
Current Investments	
Receivables	2,853,783
Inventory & Prepaid Expenses	68,990
Deposits	(43,932)
Other	
Increases/(Decreases) in Liabilities:	
IBNR	
RBUC	
Accounts Payable to ADHS	3,895,008
Accounts Payable to Providers	(3,313,243)
Interest Payable	
Trade Accounts Payable	961,208
Accrued Salaries & Benefits	129,937
Other Current Liabilities	3,891,735

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<hr/> 12,369,892
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CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property & Equipment	(867,580)
Proceeds from Sales & Maturities of Investments	21,545,031
Purchase of Investments	(16,846,437)
Transfer of Performance Bond Investments	
Transfer from Short Term Investments to Cash Equivalents	
Disposal of Property & Equipment	(113,872)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<hr/> 3,717,142

CASH FLOWS FROM FINANCING ACTIVITIES:

Acquisition of Debt (Describe on Schedule A)	
Payment of Lease Obligations	
Payment of Other Debts (Describe on Schedule A)	(291,668)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<hr/> (291,668)

NET INCREASE/(DECREASE) IN CASH	15,795,366
BEGINNING CASH	<hr/> 14,115,386
ENDING CASH BALANCE *	<hr/> <hr/> 29,910,752

***NOTE: ENDING CASH BALANCE MUST AGREE WITH TOTAL CASH BALANCE ON BALANCE SHEET**

CPSA
STATEMENT OF CASH FLOWS
YEAR TO DATE FOR PERIOD ENDED: June 30, 2008
Schedule A Disclosure

Describe:

1. Sources and amounts of cash received for other grants.

DOH Hogar	59,870
DOH S+C Rural	129,462
Casas Primeras	47,532
DES/AFF	970,265
Tucson City Court Liasion	72,000
DOH Shelter Plus TRA Pima	777,780
City of Tucson Pathways	15,383
City of Tucson SPC2	397,160
City of Tucson SPC3	67,917
	<u>2,537,369</u>

2. Underlying transactions for acquisition of debt.

(Debtor, amount, purpose of loan, term, interest rate of debt acquired during the quarter.)

3. Underlying transactions for retirement of debt.

(Debtor, amount paid off.)

Cash Flows From Financing Activities - Payment of Other Debt

Bond principal payments and costs related for Adjustable Rate Revenue Tax Exempt Bonds Series 2002, through The Arizona Health Facilities Authority.	(291,668)
	<u>(\$291,668)</u>

Cash Flows From Investing Activities - Payment of Other Debt

Purchases of Property and Equipment	(867,580)
Proceeds from Sales & Maturities of Investments	21,545,031
Purchase of Investments	(16,846,437)
Disposal of Property and Equipment	<u>(113,872)</u>
	<u>3,717,142</u>

4. Supplemental data or non-cash investing and financing activities, gifts, etc.